

HOUSE BILL NO. 312

INTRODUCED BY B. BECK, ERICKSON, HOLLENBAUGH, WANZENRIED, ZINKE

A BILL FOR AN ACT ENTITLED: "AN ACT REVISING THE QUALIFICATIONS FOR RESORT AREAS AND RESORT COMMUNITIES; ~~INCREASING~~ REVISING THE POPULATION CAP BASED ON THE MOST RECENT FEDERAL CENSUS FOR AN AREA OR A COMMUNITY TO QUALIFY AS A RESORT AREA OR RESORT COMMUNITY; AND AMENDING SECTION 7-6-1501, MCA."

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

Section 1. Section 7-6-1501, MCA, is amended to read:

"7-6-1501. Resort tax -- definitions. As used in 7-6-1501 through 7-6-1509, the following definitions apply:

(1) "Luxuries" means any gift item, luxury item, or other item normally sold to the public or to transient visitors or tourists. The term does not include food purchased unprepared or unserved, medicine, medical supplies and services, appliances, hardware supplies and tools, or any necessities of life.

(2) "Medical supplies" means items that are sold to be used for curative, prosthetic, or medical maintenance purposes, whether or not prescribed by a physician.

(3) "Medicine" means substances sold for curative or remedial properties, including both physician prescribed and over-the-counter medications.

(4) "Resort area" means an area that:

(a) is an unincorporated area and is a defined contiguous geographic area;

(b) has a population of less than 2,500 according to the most recent federal census ~~or federal estimate~~;

(c) derives the major portion of its economic well-being from businesses catering to the recreational and personal needs of persons traveling to or through the area for purposes not related to their income production; and

(d) has been designated by the department of commerce as a resort area prior to its establishment by the county commissioners as provided in 7-6-1508.

(5) "Resort community" means a community that:

(a) is an incorporated municipality;

1 (b) has a population of less than ~~5,500~~ 10,000 5,500 according to the most recent federal census or
2 ~~federal estimate~~;

3 (c) derives the primary portion of its economic well-being related to current employment from businesses
4 catering to the recreational and personal needs of persons traveling to or through the municipality for purposes
5 not related to their income production; and

6 (d) has been designated by the department of commerce as a resort community."
7

8 NEW SECTION. SECTION 2. SAVING CLAUSE. [THIS ACT] DOES NOT AFFECT RIGHTS AND DUTIES THAT
9 MATURED, PENALTIES THAT WERE INCURRED, OR PROCEEDINGS THAT WERE BEGUN BEFORE [THE EFFECTIVE DATE OF THIS
10 ACT].

11 - END -